

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michelle Seidenberg  
DOCKET NO.: 03-23804.001-C-1  
PARCEL NO.: 14-29-104-022

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Michelle Seidenberg, the appellant, by attorney Brian S. Maher with the law firm of Weis, DuBrock & Doody in Chicago and the Cook County Board of Review.

The subject property consists of a 105-year old, two-story, masonry, commercial building with an apartment attached. This improvement contains 3,000 square feet of retail space and 750 square feet of apartment living area located in on the second floor. The property is classified as 5-92, two or three story building containing part or all retail and/or commercial space. The appellant argued, via counsel, that the subject property was improperly classified and because of this, there was unequal treatment in the assessment process for the improvement.

In support of this argument, the appellant submitted a brief from the appellant's attorney arguing the subject should be classified as a class 2 "mom and pop" mixed use property and an affidavit from the subject's building manager stating the subject's second

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 7,415  
IMPR.: \$17,303  
TOTAL: \$24,718

Subject only to the State multiplier as applicable.

PTAB/652JBV

floor was occupied as a residence during 2003. Based upon this evidence, the appellant requested a classification change and a reduction in the subject's improvement assessment.

At hearing, the appellant's attorney, Brian Maher, argued that the subject property changed use of the second floor from office use to residential use. Mr. Maher did not know the date this change occurred, but noted that the affidavit indicates the second floor was used as residential during the 2003 assessment year.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$92,721. The board also submitted raw sale information for a total of four properties suggested as comparable to the subject. These comparables are all located within the subject's market and are improved with two or three-story, masonry, storefront retail and retail and residential buildings. These buildings ranged in age from 91 to 136 years and in size from 3,000 to 3,600 square feet of gross or rentable area. The comparables sold from June 2002 to July 2003 for prices ranging from \$410,000 to \$524,000 or from \$136.27 to \$147.14 per square foot of gross or rentable area. The board of review did not submit any assessment information. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the board of review's representative, Ray Schofield, rested on the evidence submitted. In response to questions, Mr. Schofield testified that if a property meets the criteria for a mixed use property and it is determined that an apartment is on the second floor, the board of review will change the classification. In addition, Mr. Schofield stated the suggested comparables submitted by the board of review are for market value analysis purposes only. He testified that he does not have any personal knowledge as to how these properties are classified and that some may be classified as a class 2 mixed use property if there is a residence.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested

comparables to the subject property. *Property Tax Appeal Board Rule 1910.65(b)*. Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has met this burden and that a reduction is warranted.

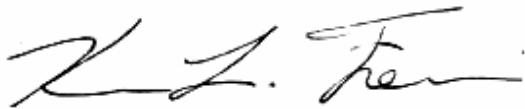
The PTAB finds that the evidence shows that the subject property should be classified as 2-11, Apartment or mixed use commercial/residential building two to six units, 20,000 square feet or less, over 62 years of age. The PTAB finds the appellant's evidence persuasive that an apartment existed on the second floor of the subject property during 2003. In addition to this evidence, the board of review's representative testified that if a property met the criteria for a class 2 property, the board would change the classification. The PTAB finds the subject property meets this criterion. Based on the current assessed value, the board of review established a market value for the subject property of \$244,003. Using this value, the 2003 median level of assessment for Cook County Class 2 property of 10.13% will apply. In applying this level of assessment to the subject, the total assessed value for the subject for the 2003 assessment year is \$24,718.

As a result of this analysis, the PTAB further finds that the appellant has adequately demonstrate that the subject's dwelling was inequitably assessed by clear and convincing evidence and that a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.